

(2) *Examples.* The application of the provisions of this paragraph may be illustrated by the following examples:

Example (1). A corporation filing on a calendar year basis which changes to a fiscal year beginning September 1, 1965, will have a short taxable year beginning January 1, 1965, and ending August 31, 1965. If the requirements of section 6016(a) are met before April 1, 1965 (the 1st day of the 4th month), the declaration of estimated tax must be filed on or before April 15, 1965 (the 15th day of the 4th month).

Example (2). If, in the first example, the corporation first meets the requirements of section 6016(a) during July 1965, then the requirements of section 6016(a) were met before the first day of the last month of the short taxable year, and a declaration of estimated tax is required to be filed on or before August 15, 1965, for the short taxable year. However, if the corporation does not meet the requirements of section 6016(a) until August 1, 1965, then the requirements of section 6016(a) were not met before the first day of the last month of the short taxable year, and no declaration of estimated tax is required to be filed for the short taxable year.

(c) *Amendment of declaration—(1) Taxable years beginning on or before December 31, 1963.* Where a declaration of estimated tax for a short taxable year of more than 9 months beginning on or before December 31, 1963, is filed before the 15th day of the last month of the short taxable year, an amended declaration may be filed any time on or before such 15th day.

(2) *Taxable years beginning after December 31, 1963.* Where a declaration of estimated tax for a short taxable year beginning after December 31, 1963, has been filed, an amended declaration may be filed during any interval between installment dates. However, no amended declaration for a short taxable year may be filed until after the installment date on or before which the original declaration was filed and only one amended declaration may be filed during each interval between installment dates. For purposes of this subparagraph the term “installment date” includes the 15th day of the last month of a short taxable year if such 15th day does not fall on a prescribed installment date.

[T.D. 6768, 29 FR 14923, Nov. 4, 1964]

§ 1.6074-3 Extension of time for filing declarations by corporations.

(a) *In general.* District directors and directors of service centers are authorized to grant a reasonable extension of time for filing a declaration or an amended declaration. Except as provided in paragraph (b) of § 301.6091-1 (relating to hand-carried documents), an application by a corporation for an extension of time for filing such a declaration shall be addressed to the internal revenue officer with whom the corporation is required to file its declaration and must contain a full recital of the causes for the delay.

(b) *Addition to tax applicable.* An extension of time granted to a corporation for filing a declaration of estimated tax automatically extends the time for paying the estimated tax (without interest) for the same period. However, such extension does not relieve the corporation from the addition to the tax imposed by section 6655, and the period of the underpayment will be determined under section 6655(c) without regard to such extension.

[T.D. 6500, 25 FR 12108, Nov. 26, 1960, as amended by T.D. 6950, 33 FR 5355, Apr. 4, 1968]

EXTENSION OF TIME FOR FILING RETURNS

§ 1.6081-1 Extension of time for filing returns.

(a) *In general.* District directors and directors of service centers are authorized to grant a reasonable extension of time for filing any return, declaration, statement, or other document which relates to any tax imposed by subtitle A of the code and which is required under the provisions of subtitle A or F of the code or the regulations thereunder. However, other than in the case of taxpayers who are abroad, such extensions of time shall not be granted for more than 6 months, and an extension of time for the filing of a return of a DISC (as defined in section 992(a)), as specified in section 6072(b), shall not be granted. Except in the case of an extension of time pursuant to § 1.6081-2, an extension of time for filing an income-tax return shall not operate to extend the time for the payment of the tax or any installment thereof unless specified to the contrary in the extension.